

eXtensible Business Reporting Language (XBRL) - an Update

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Mike Willis

Partner, PricewaterhouseCoopers LLP

Chairman, XBRL International

Mike.willis@us.pwc.com

001 813 340 0932

Compliance Processes Implications

Common Implementation Scenarios

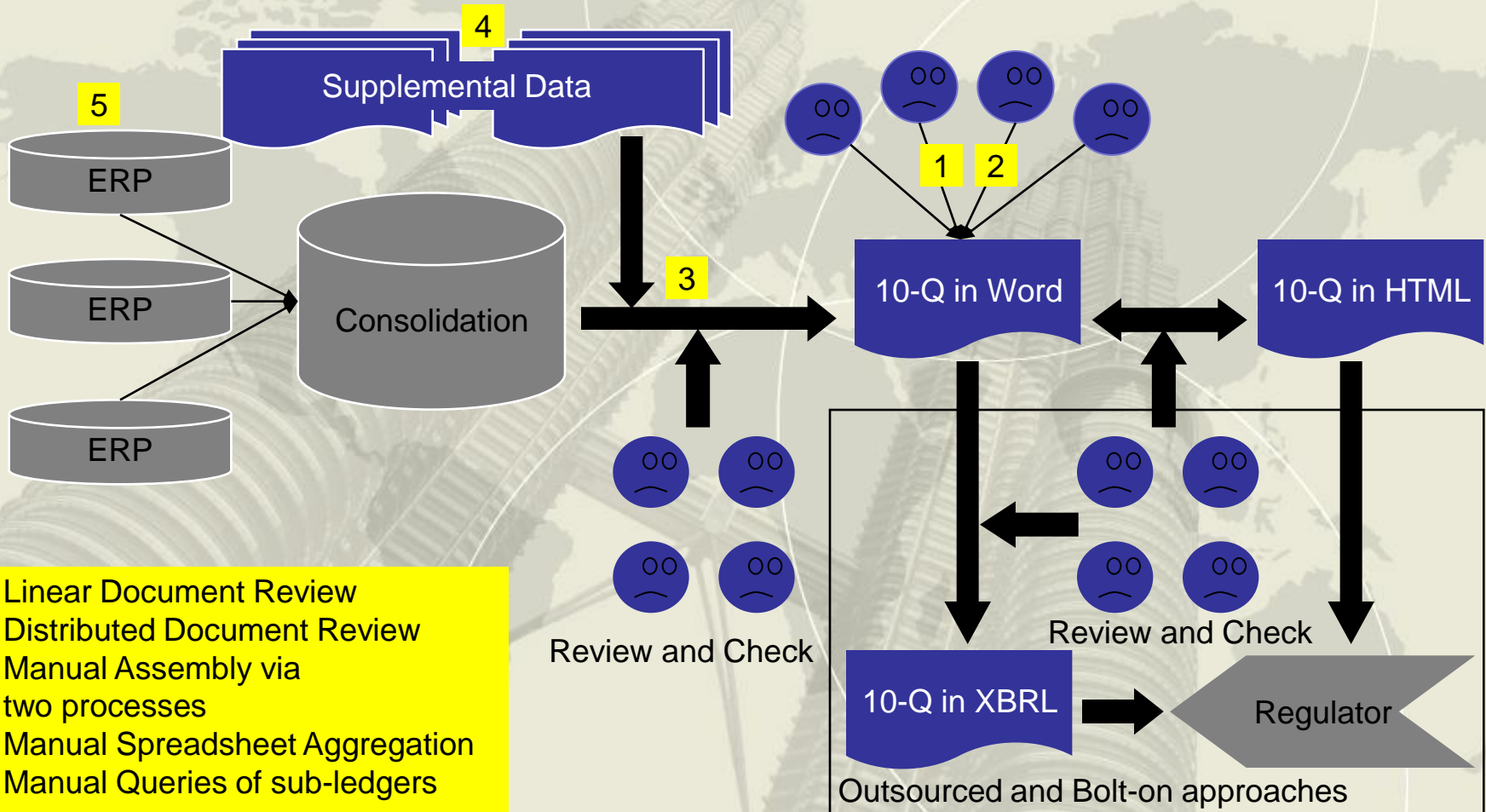
- Out-source
- Bolt-on
- Built-in
- Embed

Common Preparer Processes

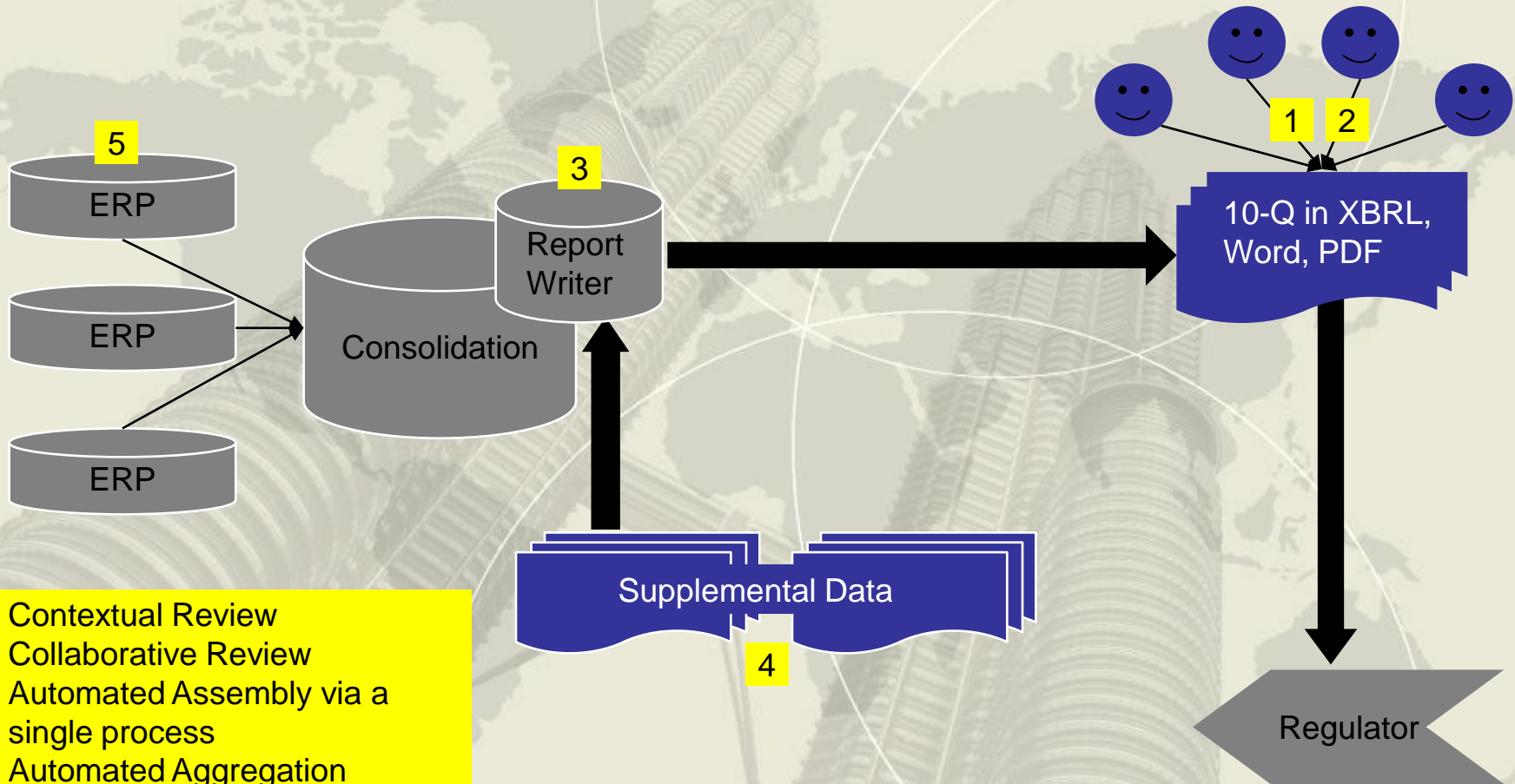
- Manual access
- Manual assembly
- Linear / distributed review
- Manual / reactive analytics
- Enterprise (only) view

Current sample reporting process = Manual assembly/review

← Largely unaffected | Largely Affected →



Built-in = More automated reporting assembly and review



1. Contextual Review
2. Collaborative Review
3. Automated Assembly via a single process
4. Automated Aggregation
5. Automated Queries of sub-ledgers

Benefits of Built-in Adoption Include:

Effectiveness and efficiency in the last mile of report assembly and review processes via reduction of manual effort through automation

- Assembly process - from manual to automated; from centralized to decentralized
- Review process - from linear to contextual; from distributed to collaborative
- Controls - from manual to streamlined/automated
- Enhanced ability to benchmark, analyze and access data
- Streamlined Reports (not just annual / quarterly regulatory reports)
 - Board of Directors Package / Audit Committee Package
 - Press Releases, Quarterly Statistical Summary, Proxy
 - Significant Accounting Issues Memo, Emerging Accounting Issues, Rep Letters
 - Others

Communication Processes

Transparency "New Math" (= Available) + (Accessible + Reusable)

Traditional proprietary and unstructured formats (PDF, html, Word, Excel, asci, etc.)

Where do analysts currently obtain the data that populates their analytical models?

Are these third party data aggregator sources:

- Accurate? (20% to 25% error rate)

- Complete? (80% to 90% omission rate)

- Timely? (24 to 72 hour delay)

Standardized company disclosures provides direct, accurate, complete and timely communication

Broadcasting via RSS versus website posting

Who is using XBRL? (Regulators, analysts, auditors, investors, etc.)

- Social Analytics

- Is transparency a two way street?

Internal Management Processes

Traditional proprietary software applications have common attributes:

- Physical integration,
- Technical and/or manual queries,
- Embedded intellectual property

These attributes enable / create costly maintenance, rigid / siloed processes, inherent opacity,

Standardizing proprietary systems and abstracting select intellectual property

- Enhances internal transparency

- Lowers systems maintenance costs (eliminates the N^2 mapping problem)

- Enhances access and reuse of data, business rules, presentation and relationships

- Improves overall business process agility

Company examples (60% cost reductions; 80% time reductions, control and agility enhancements)

What is XBRL

Freely available Supply Chain Standard for Business Information Processes
International Open Market Consortia with collaboration of over 650
organizations from 30 countries

Enables standardization of:

- Information elements (enables information exchange across disparate software)
- Information definitions (enables semantic agreement, access and reuse)
- Labelling (enables association of multiple languages to individual elements across software)
- Presentation concepts (enables presentation abstraction / templates)
- Formulas / business rules (enables reusable analytical models and social collaboration)
- Relationships between information elements and other resources (enables explicit and executable relationships)

These standardization concepts are process centric and move beyond the idea of a fixed data template

[Worldwide adoption summary](#)

Appendix

Communication Distortion examples (Dell, Microsoft, Catapillar)

Examples of Social Analytics

Management Reporting case study examples (Fujitsu, Wacoal)

Where to find more resources

Financial Statement Disclosures

Examples of third party parsing distortions of company disclosures.

What are investors looking for?

- Company disclosures that are:
 - Complete
 - Accurate
 - Timely
 - Relevant
 - Insightful
 - Reusable

Unfortunately.....Noise, Omissions, Errors and other communication problems

- Companies Publish content: earnings releases, quarterly and annual reports, etc.
- Third party intermediaries:
 - Parse company documents in 24 to 72 hours
 - Structure company information using proprietary taxonomies
 - Sell **company** information to **company** constituents
- Third party parsing processes:
 - Reclassify company disclosure concepts
 - Omit key company specific unique disclosures
 - Change company disclosure concepts
- Company management receives inquiries that don't make any sense
- Worse yet, company constituents rely upon the inaccurate disclosures and management doesn't get inquiries that would allow for correction

Examples of Noise, Omissions, Errors

- Three company disclosure examples provide useful evidence as to a potential value proposition for enhancing how company reported disclosures are made more reusable by investors and analysts.
- Many corporate financial executives presume that what they report is what is being used by their constituents and are simply not aware of these third party processes that distort their reported disclosures.
- As evidenced in the following slides, even the most basic disclosures from the balance sheet, income statement and statement of cash flows are routinely omitted, changed, normalized or adjusted.
- The usefulness of the company disclosures can be enhanced through a more direct communication between the company and its constituents that eliminates company specific intermediary distortions through company mapping to publicly available reporting taxonomies.

Examples of Noise, Omissions, Errors

Following are specific examples for 3 companies:

- | | | |
|--------------|----|-------------------|
| •Dell | vs | Yahoo! and Google |
| •Microsoft | vs | MSN Money |
| •Caterpillar | vs | Yahoo! and Google |

-
- The colors of the various boxes do not have a consistent meaning; rather are intended to highlight the changes to, translation of, and omissions of company reported disclosures by the third party aggregators. Typically, the company report is on the left hand side of the slide and the third party data on the right.
- The Search engine sources are used for comparison purposes as they are publicly available sources of the underlying third party aggregator data. The distortions evidenced in the following slides are very common. These are not isolated incidents.

Dell 10-K vs. Yahoo (Assets)

ASSETS

Current assets:

Cash and cash equivalents	\$ 8,352	\$ 7,764
Short-term investments	740	208
Accounts receivable, net	4,731	5,963
Financing receivables, net	1,712	1,732
Inventories, net	867	1,180
Other current assets	3,749	3,035
Total current assets	20,151	19,880
Property, plant, and equipment, net	2,277	2,668
Investments	454	1,560
Long-term financing receivables, net	500	407
Goodwill	1,737	1,648
Purchased intangible assets, net	724	780
Other non-current assets	657	618
Total assets	\$ 26,500	\$ 27,561

All numbers in thousands

30-Jan-09

1-Feb-08

2-Feb-07

Current Assets

Cash And Cash Equivalents	8,352,000	7,764,000	9,546,000
Short Term Investments	2,452,000	208,000	752,000
Net Receivables	4,731,000	7,693,000	6,152,000
Inventory	867,000	1,180,000	660,000
Other Current Assets	3,749,000	3,035,000	2,829,000
Total Current Assets	20,151,000	19,880,000	19,939,000
Long Term Investments	954,000	1,967,000	2,470,000
Property Plant and Equipment	2,277,000	2,668,000	2,409,000
Goodwill	1,737,000	1,648,000	-
Intangible Assets	724,000	780,000	-
Accumulated Amortization	-	-	-
Other Assets	657,000	618,000	817,000
Deferred Long Term Asset Charges	-	-	-
Total Assets	26,500,000	27,561,000	25,635,000

Dell 10-K vs. Yahoo (Liabilities)

LIABILITIES AND EQUITY

LIABILITIES AND EQUITY			
Current liabilities:			
Short-term debt	\$ 113	\$ 225	
Accounts payable	8,309	11,492	
Accrued and other	3,788	4,323	
Short-term deferred service revenue	2,649	2,486	
Total current liabilities	14,859	18,526	
Long-term debt	1,898	362	
Long-term deferred service revenue	3,000	2,774	
Other non-current liabilities			
Total liabilities			
Commitments and contingencies (Note 10)			
Redeemable common stock and capital in excess of \$.01 par value; shares issued and outstanding: 0 and 4, respectively (Note 4)			
Stockholders' equity:			
Preferred stock and capital in excess of \$.01 par value; shares authorized: 5,000; shares issued: none			
Common stock and capital in excess of \$.01 par value; shares authorized: 7,000; shares issued: 3,338 and 3,320, respectively; shares outstanding: 1,944 and 2,060, respectively			
Treasury stock at cost: 919 and 785 shares, respectively			
Retained earnings			
Accumulated other comprehensive income (loss)			
Total stockholders' equity			
Total liabilities and equity			
Liabilities			
Current Liabilities			
Accounts Payable	8,315,000	11,591,000	12,432,000
Short/Current Long Term Debt	113,000	225,000	100,000
Other Current Liabilities	6,431,000	6,710,000	5,171,000
Total Current Liabilities	14,859,000	18,526,000	17,791,000
Long Term Debt	1,898,000	362,000	569,000
Other Liabilities	2,472,000	2,070,000	647,000
Deferred Long Term Liability Charges	3,000,000	2,774,000	2,189,000
Minority Interest	-	-	-
Negative Goodwill	-	-	-
Total Liabilities	22,229,000	23,732,000	21,196,000
Stockholders' Equity			
Misc Stocks Options Warrants	-	-	-
Redeemable Preferred Stock	-	94,000	111,000
Preferred Stock	-	-	-
Common Stock	11,189,000	10,589,000	10,107,000
Retained Earnings	20,677,000	18,199,000	15,282,000
Treasury Stock	(27,904,000)	(25,037,000)	(21,033,000)
Capital Surplus	-	-	-
Other Stockholder Equity	309,000	(16,000)	(28,000)
Total Stockholder Equity	4,271,000	3,733,000	4,320,000
Net Tangible Assets	\$1,810,000	\$1,307,000	\$4,328,000

Dell 10-K vs. Google (Liabilities)

LIABILITIES AND EQUITY

Current liabilities:		
Short-term debt	\$ 113	\$ 225
Accounts payable	8,309	11,492
Accrued and other	3,788	4,323
Short-term deferred service revenue	2,649	2,486
Total current liabilities	14,859	18,526
Long-term debt	1,898	362
Long-term deferred service revenue	3,000	2,774
Other non-current liabilities	2,472	2,070
Total liabilities	22,229	23,732
Commitments and contingencies (Note 10)		
Redeemable common stock and capital in excess of \$.01 par value		
0 and 4, respectively (Note 4)		
Stockholders' equity:		
Preferred stock and capital in excess of \$.01 par value; shares		
outstanding: none		
Common stock and capital in excess of \$.01 par value; shares		
3,338 and 3,320, respectively; shares outstanding: 1,944 and		
Treasury stock at cost: 919 and 785 shares, respectively.		
Retained earnings		
Accumulated other comprehensive income (loss)		
Total stockholders' equity		
Total liabilities and equity		
Accounts Payable	8,309.00	11,492.00
Accrued Expenses	2,244.00	2,403.00
Notes Payable/Short Term Debt	113.00	225.00
Current Port. of LT Debt/Capital Leases	-	-
Other Current liabilities, Total	4,193.00	4,406.00
Total Current Liabilities	14,859.00	18,526.00
Long Term Debt	1,898.00	362.00
Capital Lease Obligations	-	-
Total Long Term Debt	1,898.00	362.00
Total Debt	2,011.00	587.00
Deferred Income Tax	-	-
Minority Interest	-	-
Other Liabilities, Total	5,472.00	4,844.00
Total Liabilities	22,229.00	23,732.00
Redeemable Preferred Stock, Total	-	-
Preferred Stock - Non Redeemable, Net	0.00	0.00
Common Stock, Total	11,189.00	10,683.00
Additional Paid-In Capital	-	-
Retained Earnings (Accumulated Deficit)	20,677.00	18,199.00
Treasury Stock - Common	-27,904.00	-25,037.00
Other Equity, Total	309.00	-16.00
Total Equity	4,271.00	3,829.00
Total Liabilities & Shareholders' Equity	26,500.00	27,561.00
Shares Outs - Common Stock Primary Issue	-	-
Total Common Shares Outstanding	1,944.00	2,060.00

Dell 10-K vs. Yahoo (Cash Flows)

Cash flows from operating activities:

	Fiscal Year Ended		
	January 30, 2009	February 1, 2008	February 2, 2007
Net income.....	\$ 2,478	\$ 2,947	\$ 2,583
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation and amortization.....	769	607	471
Stock-based compensation.....	418	329	368
In-process research and development charges.....	2	83	-
Effects of exchange rate changes on monetary assets and liabilities denominated in foreign currencies.....	(115)	30	37
Deferred income taxes.....	86	(308)	(262)
Other.....	231	121	(19)
Changes in operating assets and liabilities, net of effects from acquisitions:			
Accounts receivable.....	591	(990)	(542)
Financing receivables.....	(302)	(394)	(163)
Inventories.....	309	(498)	(72)
Other assets.....	(106)	(121)	(286)
Accounts payable.....	(3,117)	837	505
Deferred service revenue.....	611	1,032	516
Accrued and other liabilities.....	39	274	833
Change in cash from operating activities.....	1,894	3,949	3,969

Get Cash Flow for: GO

All numbers in thousands

	30-Jan-09	1-Feb-08	2-Feb-07
	2,478,000	2,947,000	2,583,000

Operating Activities, Cash Flows Provided By or Used In

Depreciation	769,000	607,000	471,000
Adjustments To Net Income	622,000	563,000	386,000
Changes In Accounts Receivables	289,000	(1,300,000)	(707,000)
Changes In Liabilities	(2,467,000)	1,624,000	1,460,000
Changes In Inventories	309,000	(498,000)	(72,000)
Changes In Other Operating Activities	(106,000)	6,000	(152,000)
Total Cash Flow From Operating Activities	1,894,000	3,949,000	3,969,000

Investing Activities, Cash Flows Provided By or Used In

Capital Expenditures	(440,000)	(831,000)	(896,000)
Investments	749,000	1,285,000	1,977,000
Other Cashflows from Investing Activities	(132,000)	(2,217,000)	(78,000)
Total Cash Flows From Investing Activities	177,000	(1,763,000)	1,003,000

Dell 10-K vs. Google (Cash Flows)

	Fiscal Year Ended		
	January 30, 2009	February 1, 2008	February 2, 2007
Cash flows from operating activities:			
Net income.....	\$ 2,478	\$ 2,947	\$ 2,583
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation and amortization.....	769	607	471
Stock-based compensation.....	418	329	368
In-process research and development charges.....	2	83	-
Effects of exchange rate changes on monetary assets and liabilities denominated in foreign currencies.....	(115)	30	37
Deferred income taxes.....	86	(308)	(262)
Other.....	231	121	(19)
Changes in operating assets and liabilities, net of effects from acquisitions:			
Accounts receivable.....	591	(990)	(542)
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Inventories.....	309	(498)	(72)
Other assets.....	(106)	(121)	(286)
Accounts payable.....	(3,117)	837	505
Deferred service revenue.....	611	1,032	516
Accrued and other liabilities.....	39	274	833
Change in cash from operating activities.....	1,894	3,949	3,969

[Income Statement](#) | [Balance Sheet](#) | [Cash Flow](#)

In Millions of USD (except for per share items)	52 weeks ending 2009-01-30	52 weeks ending 2008-02-01	52 weeks ending 2007-02-02
Net Income/Starting Line	2,478.00	2,947.00	2,583.00
Depreciation/Depletion	769.00	607.00	471.00
Amortization	-	-	-
Deferred Taxes	86.00	-	-
Non-Cash Items	536.00	218.00	102.00
Changes in Working Capital	-1,975.00	177.00	813.00
Cash from Operating Activities	1,894.00	3,949.00	3,969.00
Capital Expenditures	-440.00	-831.00	-896.00
Other Investing Cash Flow Items, Total	617.00	-932.00	1,899.00
Cash from Investing Activities	177.00	-1,763.00	1,003.00
Financing Cash Flow Items	0.00	-53.00	61.00
Total Cash Dividends Paid	-	-	-
Issuance (Retirement) of Stock, Net	-2,788.00	-3,868.00	-2,712.00

Dell 10-K vs. Google (Income)

	Fiscal Year Ended			52 weeks ending 2008-02-01	52 weeks ending 2007-02-02
	January 30, 2009	February 1, 2008	February 2, 2007		
Net revenue	\$ 61,101	\$ 61,133	\$ 57,420	61,133.00	57,420.00
Cost of net revenue	50,144	49,462	47,904	-	-
Gross margin	10,957	11,671	9,516	61,133.00	57,420.00
Operating expenses:					
Selling, general, and administrative	7,102	7,538	5,948	-	-
In-process research and development	2	83	-	-	-
Research, development, and engineering	663	610	498	49,462.00	47,904.00
Total operating expenses	7,767	8,231	6,446	10,957.00	9,516.00
Operating income	3,190	3,440	3,070	7,102.00	5,948.00
Investment and other income, net	134	387	275	-	-
Income before income taxes	3,324	3,827	3,345	-	-
Income tax provision	846	880	762	610.00	498.00
Net income	\$ 2,478	\$ 2,947	\$ 2,583	-	-
Other Revenue, Total					
Total Revenue	61,101.00	61,133.00	57,420.00	61,133.00	57,420.00
Cost of Revenue, Total	50,144.00	49,462.00	47,904.00	49,462.00	47,904.00
Gross Profit	10,957.00	11,671.00	9,516.00	11,671.00	9,516.00
Selling/General/Admin. Expenses, Total	7,767.00	8,231.00	6,446.00	7,767.00	6,446.00
Research & Development	663.00	610.00	498.00	663.00	610.00
Depreciation/Amortization	-	-	-	-	-
Interest Expense(Income) - Net Operating	-	-	-	-	-
Unusual Expense (Income)	2.00	83.00	0.00	83.00	0.00
Other Operating Expenses, Total					
Total Operating Expense	57,911.00	57,693.00	54,350.00	57,693.00	54,350.00
Operating Income	3,190.00	3,440.00	3,070.00	3,440.00	3,070.00
Interest Income(Expense), Net Non-Operating	-	-	-	-	-
Gain (Loss) on Sale of Assets	0.00	0.00	0.00	0.00	0.00
Other, Net	-58.00	-19.00	-19.00	-19.00	-19.00
Income Before Tax	3,024.00	3,027.00	3,051.00	3,027.00	3,051.00
Income After Tax	2,478.00	2,947.00	2,583.00	2,947.00	2,583.00
Minority Interest	-	-	-	-	-

MSFT 10-K vs. MSN 10-K (Income Statement)

CASH FLOWS STATEMENTS

(In millions)

Year Ended June 30,

	2008	2007	2006		2008	2007	2006
Operations							
Net income	\$ 17,681	\$ 14,065	\$ 12,599				
Depreciation, amortization, and other noncash items	2,056	1,440	903				
Stock-based compensation	1,473	1,558	1,715	06/30/2008	06/30/2007	06/30/2006	
Net recognized gains on investments	(572)	(292)	(270)	12 Months	12 Months	12 Months	
Excess tax benefits from stock-based payment arrangements	(120)	(77)	(89)	10-K	10-K	10-K	
Deferred income taxes	935	421	219	07/31/2008	08/03/2007	08/25/2006	
Unearned revenue	24,532	21,032	16,453	Updated	Updated	Updated	
Recognition of unearned revenue	(21,944)	(19,382)	(14,729)				
Accounts receivable	(1,569)	(1,764)	(2,071)				
Other current assets	153	232	(1,405)				
Other long-term assets	(98)	(435)	(49)				
Other current liabilities	(748)	(552)	(145)	17,681.0	14,065.0	12,599.0	
Other long-term liabilities	(173)	1,558	1,273	2,056.0	1,440.0	903.0	
Net cash from operations	21,612	17,796	14,404	0.0	0.0	0.0	
				935.0	421.0	219.0	
Non-Cash Items	787.0	1,181.0	1,356.0				
Unusual Items	-572.0	-292.0	-270.0				
Other Non-Cash Items	1,359.0	1,473.0	1,626.0				
Changes in Working Capital	153.0	689.0	-673.0				
Accounts Receivable	-1,569.0	-1,764.0	-2,071.0				
Other Assets	55.0	-203.0	-1,454.0				
Other Liabilities	1,667.0	2,656.0	2,852.0				
Cash from Operating Activities	21,612.0	17,796.0	14,404.0				

MSFT 10-K vs. MSN 10-K (Cash Flows)

Financing

Common stock issued	3,494	6,782	2,101
Common stock repurchased	(12,533)	(27,575)	(19,207)
Common stock cash dividends	(4,015)	(3,805)	(3,545)
Excess tax benefits from stock-based payment arrangements	120	77	89
Other	-	(23)	-
Net cash used in financing	(12,934)	(24,544)	(20,562)

Investing

Additions to property and equipment	(3,182)	(2,264)	(1,578)
Acquisition of companies, net of cash acquired	(8,053)	(1,150)	(649)
Purchases of investments	(20,954)	(36,308)	(51,117)
Maturities of investments	2,597	4,736	3,877
Sales of investments	25,132	41,451	54,353
Securities lending payable	(127)	(376)	3,117
Net cash from (used in) investing	(4,587)	6,089	8,003

Effect of exchange rates on cash and cash equivalents

Net change in cash and cash equivalents

Cash and cash equivalents, beginning of period

Cash and cash equivalents, end of period

Capital Expenditures	-3,182.0	-2,264.0	-1,578.0
Purchase of Fixed Assets	-3,182.0	-2,264.0	-1,578.0
Other Investing Cash Flow Items, Total	-1,405.0	8,353.0	9,581.0
Acquisition of Business	-8,053.0	-1,150.0	-649.0
Sale/Maturity of Investment	27,729.0	46,187.0	58,230.0
Purchase of Investments	-20,954.0	-36,308.0	-51,117.0
Other Investing Cash Flow	-127.0	-376.0	3,117.0
Cash from Investing Activities	-4,587.0	6,089.0	8,003.0
Financing Cash Flow Items	120.0	54.0	89.0
Total Cash Dividends Paid	-4,015.0	-3,805.0	-3,545.0
Issuance (Retirement) of Stock, Net	-9,039.0	-20,793.0	-17,106.0
Issuance (Retirement) of Debt, Net	0.0	0.0	0.0
Cash from Financing Activities	-12,934.0	-24,544.0	-20,562.0

MSFT 10-K vs. MSN 10-K (Income Statement)

Revenue	\$60,420	\$51,122	\$44,282
Operating expenses:			
Cost of revenue	11,598	10,693	7,650
Research and development	8,164	7,121	6,584
Sales and marketing	13,039	11,455	9,818
General and administrative	5,127	3,329	3,758
Total operating expenses	37,928	32,598	27,810
Operating income	22,492	18,524	16,472
Investment income and other	1,322	1,577	1,790
Income before income taxes	23,814	20,101	18,262
Provision for income taxes	6,133	6,036	5,663
Net income	\$17,681	\$14,065	\$12,599

	2008	2007	2006
	06/30/2008	06/30/2007	06/30/2006
	12 Months	12 Months	12 Months
	10-K	10-K	10-K
	07/31/2008	08/03/2007	08/25/2006
	Updated	Updated	Updated

Revenue	60,420.0	51,122.0	44,282.0
Total Revenue	60,420.0	51,122.0	44,282.0
Cost of Revenue, Total	11,598.0	10,693.0	7,650.0
Gross Profit	48,822.0	40,429.0	36,632.0
Selling/General/Administrative Expenses, Total	16,366.0	14,273.0	12,256.0
Research & Development	8,164.0	7,121.0	6,584.0
Depreciation/Amortization	0.0	0.0	0.0
Interest Expense (Income), Net Operating	0.0	0.0	0.0
Unusual Expense (Income)	2,112.0	536.0	1,728.0
Other Operating Expenses, Total	0.0	0.0	0.0
Operating Income	22,180.0	18,499.0	16,064.0
Interest Income (Expense), Net Non-Operating	0.0	0.0	0.0

MSFT 10-K vs. MSN 10-K (Assets)

BALANCE SHEETS

(In millions)

June 30, Assets	2008	2007
Current assets:		
Cash and cash equivalents	\$ 10,339	\$ 6,111
Short-term investments (including securities pledged as collateral of \$2,491 and \$2,356)	13,323	17,300
Total cash, cash equivalents, and short-term investments	23,662	23,411
Accounts receivable, net of allowance for doubtful accounts of \$153 and \$117	13,589	11,338
Inventories	985	1,127
Deferred income taxes	2,017	1,899
Other	2,989	2,393
Total current assets	43,242	40,168
Property and equipment, net of accumulated depreciation of \$6,302 and \$5,016	6,242	4,350
Equity and other investments	6,588	10,117
Goodwill	12,108	4,760
Intangible assets, net	1,973	878
Deferred income taxes	949	1,389
Other long-term assets	1,691	1,509
Total assets	\$ 72,793	\$ 63,171

2008	2007
06/30/2008	06/30/2007
10-K	10-K
07/31/2008	08/03/2007
Updated	Updated

Assets	23,662.0	23,411.0
	10,339.0	6,111.0
	13,323.0	17,300.0
	13,589.0	11,338.0
Assets, Net	13,589.0	11,338.0
Assets,	13,742.0	11,455.0
Accounts	-153.0	-117.0

Prepaid expenses	0.0	0.0
------------------	-----	-----

Other Current Assets, Total	5,006.0	4,292.0
-----------------------------	---------	---------

Total Current Assets	43,242.0	40,168.0
----------------------	----------	----------

Property/Plant/Equipment, Total - Net	6,242.0	4,350.0
---------------------------------------	---------	---------

Goodwill, Net	12,108.0	4,760.0
---------------	----------	---------

Intangibles, Net	1,973.0	878.0
------------------	---------	-------

Long Term Investments	6,588.0	10,117.0
-----------------------	---------	----------

Note Receivable - Long Term	0.0	0.0
-----------------------------	-----	-----

Other Long Term Assets, Total	2,640.0	2,898.0
-------------------------------	---------	---------

MSFT 10-K vs. MSN 10-K (Liab & Equity)

Liabilities and stockholders' equity

Current liabilities:

Accounts payable	\$ 4,034	\$ 3,247
Accrued compensation	2,934	2,325
Income taxes	3,248	1,040
Short-term unearned revenue	13,397	10,779
Securities lending payable	2,614	2,741
Other	3,659	3,622

Total current liabilities	29,886	23,754
---------------------------	--------	--------

Long-term unearned revenue	1,900	1,867
Other long-term liabilities	4,721	6,453
Commitments and contingencies		

Stockholders' equity:

Common stock and paid-in capital – shares authorized 24,000; outstanding 9,151 and 9,380

62,849 60,557

Retained deficit, including accumulated other comprehensive income of \$1,140 and \$1,654

(26,563) (29,460)

Total stockholders' equity	36,286	31,097
----------------------------	--------	--------

Total liabilities and stockholders' equity	\$ 72,793	\$ 63,171
--	-----------	-----------

Stockholders' Equity

4,034.0 3,247.0

0.0 0.0

2,934.0 2,325.0

0.0 0.0

0.0 0.0

Other Current Liabilities, Total 22,918.0 18,182.0

Total Current Liabilities 29,886.0 23,754.0

Total Long Term Debt 0.0 0.0

Deferred Income Tax 0.0 0.0

Minority Interest 0.0 0.0

Other Liabilities, Total 6,621.0 8,320.0

Total Liabilities 36,507.0 32,074.0

Redeemable Preferred Stock 0.0 0.0

Caterpillar 10-Q vs. Yahoo (Assets)

June 30,
2009

Assets

Current assets:

Cash and short-term investments	\$ 3,991
Receivables – trade and other	6,534
Receivables – finance	8,110
Deferred and refundable income taxes	1,147
Prepaid expenses and other current assets	441

Inventories

Total current assets	27,383
----------------------	--------

Property, plant and equipment – net

Long-term receivables – trade and other	817
Long-term receivables – finance	13,488
Investments in unconsolidated affiliated companies	92
Noncurrent deferred and refundable income taxes	3,270

Intangible assets

Goodwill	2,264
Other assets	2,067

Total assets

\$ 62,092

Cash and Cash Equivalents

Short Term Investments	-
Net Receivables	15,791,000
Inventory	7,160,000
Other Current Assets	441,000

Total Current Assets

27,383,000

Long Term Investments

14,397,000

Property Plant and Equipment

12,226,000

Goodwill

2,264,000

Intangible Assets

485,000

Accumulated Amortization

-

Other Assets

2,067,000

Deferred Long Term Asset Charges

3,270,000

Caterpillar 10-Q vs. Google (Assets)

15

	June 30, 2009
Assets	
Current assets:	
Cash and short-term investments	\$ 3,991
Receivables – trade and other	6,534
Receivables – finance	8,110
Deferred and refundable income taxes	1,147
Prepaid expenses and other current assets	441
Inventories	7,160
Total current assets	27,383
Property, plant and equipment – net	12,226
Long-term receivables – trade and other	817
Long-term receivables – finance	13,488
Investments in unconsolidated affiliated companies	92
Noncurrent deferred and refundable income taxes	3,270
Intangible assets	485
Goodwill	2,264
Other assets	2,067
Total assets	\$ 62,092

Accounts Receivable - Trade, Net	14,644.00
Receivables - Other	-
Total Receivables, Net	14,644.00
Total Inventory	7,160.00
Prepaid Expenses	441.00
Other Current Assets, Total	1,147.00
Total Current Assets	27,383.00
Property/Plant/Equipment, Total - Gross	-
Goodwill, Net	2,264.00
Intangibles, Net	485.00
Long Term Investments	92.00
Other Long Term Assets, Total	5,337.00

Caterpillar 10-Q vs. Yahoo (Income Statement)

	2009
Sales and revenues:	
Sales of Machinery and Engines	\$ 7,254
Revenues of Financial Products	721
Total sales and revenues	7,975
Operating costs:	
Selling, general and administrative expenses	914
Research and development expenses	351
Interest expense of Financial Products	272
Other operating (income) expenses	339
Total operating costs	7,628
Operating profit	347
Interest expense excluding Financial Products	109
Consolidated profit before taxes	401
Provision for income taxes	40
Profit of consolidated companies	361
Equity in profit (loss) of unconsolidated affiliated companies	(1)
Profit of consolidated and affiliated companies	360
Less: Profit (loss) attributable to noncontrolling interests	(11)
Profit¹	\$ 371

PERIOD ENDING	30 Jun 09
Total Revenue	7,975,000
Cost of Revenue	5,752,000
Gross Profit	2,223,000
Operating Expenses	
Research Development	351,000
Selling General and Administrative	1,253,000
Non Recurring	-
Others	-
Total Operating Expenses	-
Operating Income or Loss	619,000
Income from Continuing Operations	
Total Other Income/Expenses Net	163,000
Earnings Before Interest And Taxes	782,000
Interest Expense	381,000
Income Before Tax	401,000
Income Tax Expense	40,000
Minority Interest	(19,000)
Net Income From Continuing Ops	341,000
Non-recurring Events	
Discontinued Operations	-
Extraordinary Items	-
Effect Of Accounting Changes	-
Other Items	-
Net Income	341,000


Caterpillar 10-Q vs. Google (Income Statement)

	2009	Three Months June 30,
Sales and revenues:		
Sales of Machinery and Engines	\$ 7,254	
Revenues of Financial Products	721	
Total sales and revenues	7,975	
Operating costs:		
Cost of goods sold	5,752	
Selling, general and administrative expenses	314	
Research and development expenses	351	
Interest expense of Financial Products	272	
Other operating (income) expenses	339	
Total operating costs	7,628	
Operating profit	347	
Interest expense excluding Financial Products	109	
Other income (expense)	163	
Consolidated profit before taxes	401	
Provision for income taxes	40	
Profit of consolidated companies	361	
Equity in profit (loss) of unconsolidated affiliated companies	(1)	
Profit of consolidated and affiliated companies	360	
Less: Profit (loss) attributable to noncontrolling interests	(11)	
Profit ¹	\$ 371	


In Millions of USD (except for per share items)	3 months ending 2009-06-30
Revenue	7,975.00
Other Revenue, Total	-
Total Revenue	7,975.00
Cost of Revenue, Total	6,024.00
Gross Profit	1,951.00
Selling/General/Admin. Expenses, Total	914.00
Research & Development	351.00
Depreciation/Amortization	-
Interest Expense(Income) - Net Operating	-
Unusual Expense (Income)	-
Other Operating Expenses, Total	339.00
Total Operating Expense	7,628.00
Operating Income	347.00
Interest Income(Expense), Net Non-Operating	-
Gain (Loss) on Sale of Assets	-
Other, Net	163.00
Income Before Tax	401.00
Income After Tax	361.00
Minority Interest	11.00
Equity In Affiliates	-1.00
Net Income Before Extra. Items	371.00

Examples of Social Analytics

Social analytics - Standards enable collaborative development and maintenance of formulas and models among authorized individuals.


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 - Stock price performance



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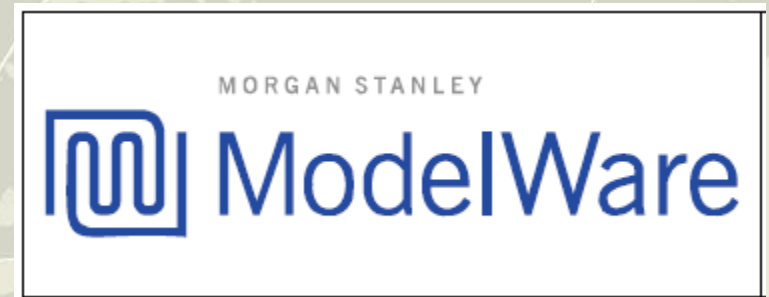
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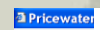
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Client Perspective

"I-Metrix has reduced our data gathering process from 2-3 hours to just minutes. And, because the data is standardized and delivered right into Excel, our side-by-side review of companies can be done in a fraction of the time."

Tom Hendrickson,
President, Investopedia Research,



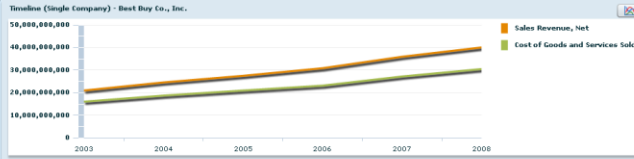


PricewaterhouseCoopers iDP

XBRL Element Selector (Primary Company Value is shown) - Best Buy Co., Inc.

	2003	2004	2005	2006	2007	2008
Income Statement						
Sales Revenue, Net	20,943,000,000	24,546,000,000	27,433,000,000	30,046,000,000	35,934,000,000	40,823,000,000
Sales Revenue, Gross - Goods	20,943,000,000	24,546,000,000	27,433,000,000	30,046,000,000	35,934,000,000	40,823,000,000
Revenue	20,943,000,000	24,546,000,000	27,433,000,000	30,046,000,000	35,934,000,000	40,823,000,000
Cost of Revenue	15,998,000,000	18,877,000,000	20,918,000,000	23,122,000,000	27,105,000,000	30,427,000,000
Cost of Goods and Services Sold	15,998,000,000	18,877,000,000	20,918,000,000	23,122,000,000	27,105,000,000	30,427,000,000
Gross Profit	4,945,000,000	5,671,000,000	6,495,000,000	7,226,000,000	8,765,000,000	9,546,000,000
Selling/General/Administrative Ex...	3,935,000,000	4,567,000,000	5,053,000,000	5,802,000,000	6,770,000,000	7,385,000,000

Timeline (Single Company) - Best Buy Co., Inc.

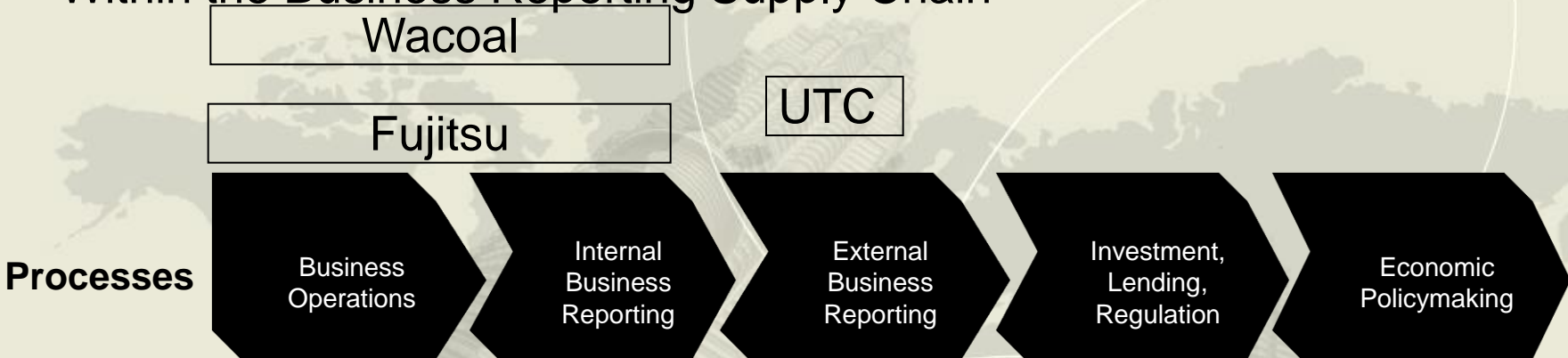


Examples of Social Analytics

Current Processes	Enhanced Processes
Reinvestment to replicate system controls and reporting with each system change	Preservation of system controls and reporting investment with each system change
Manual processes to work around inflexible physical structures	Automated processes enabling lower costs, improved quality & timeliness
Lack of transparency of information in reporting	Enhanced transparency, access and control of reporting information
Poor data quality adversely impacts decision making	Data quality Improvements as validation rules are pushed to source
Inflexible source driven reporting	Collaborative user driven reporting provides better access to more relevant information
High cost of obtaining and using internal/external benchmarking content	Real time access to benchmarking content
Physically integrated BI/CPM systems tracking lagging indicators	More effective BI/CPM environment tracking leading indicators

Case Study Implementation Examples

Within the Business Reporting Supply Chain



Wacoal

Standardized Ledgers

- Real time cash management
- Shortened month-end closing time by two days,
- improved quality of managerial reporting.
- Automated access of business unit ledgers & sub-ledgers
- Post-merger system interoperability via standardized ledgers taking weeks

United Technologies

XBRL enabled Report Writer

Reduced cost/time of report assembly and review by 25%

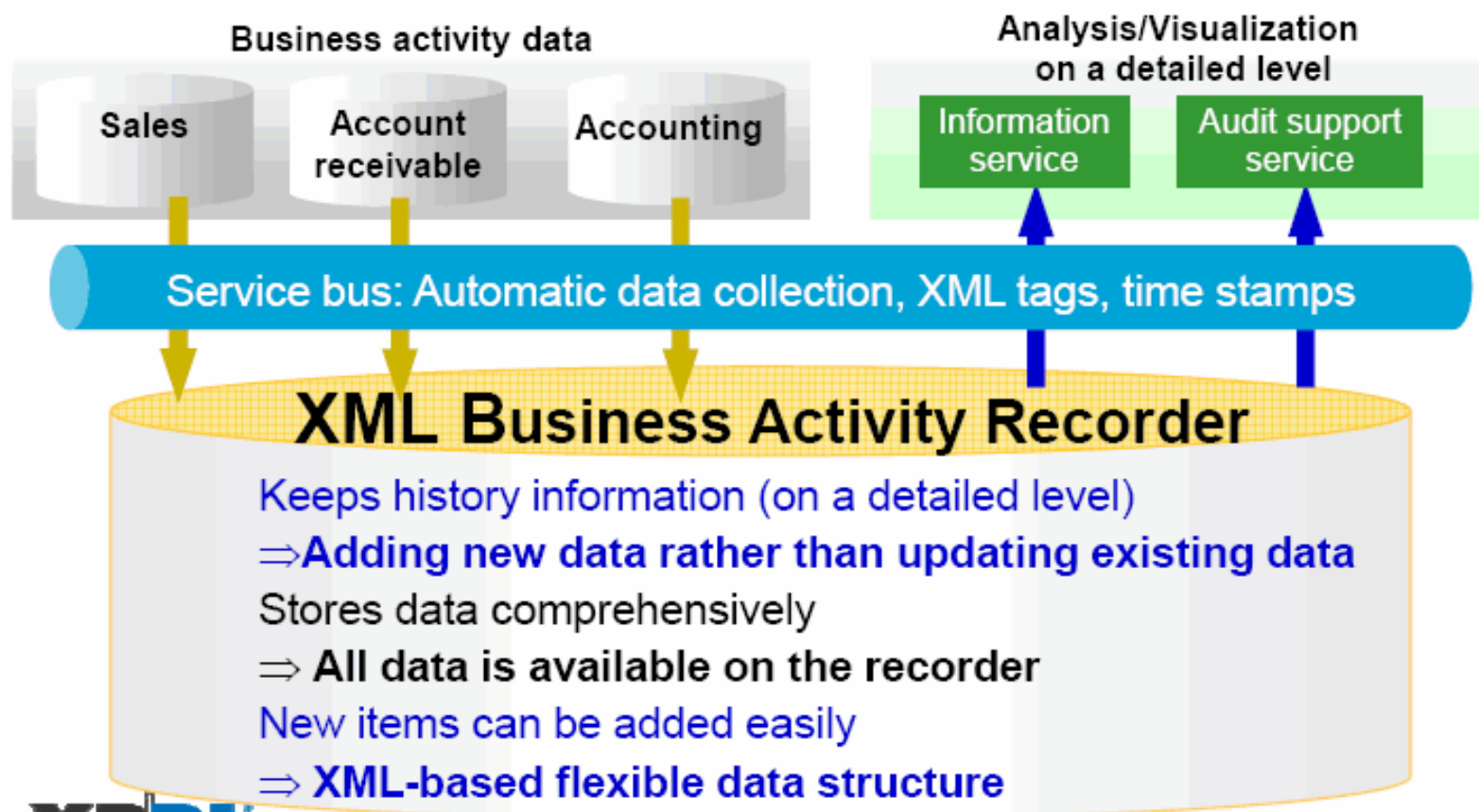
Fujitsu

Standardized Ledgers

- Improved internal transparency
- Enhanced process agility
- Reduced IT maintenance costs

Fujitsu - "How XBRL Transformed Fujitsu's IT Platform"

Recording Business activities on the XML Business Activity Recorder



XBRL-GL

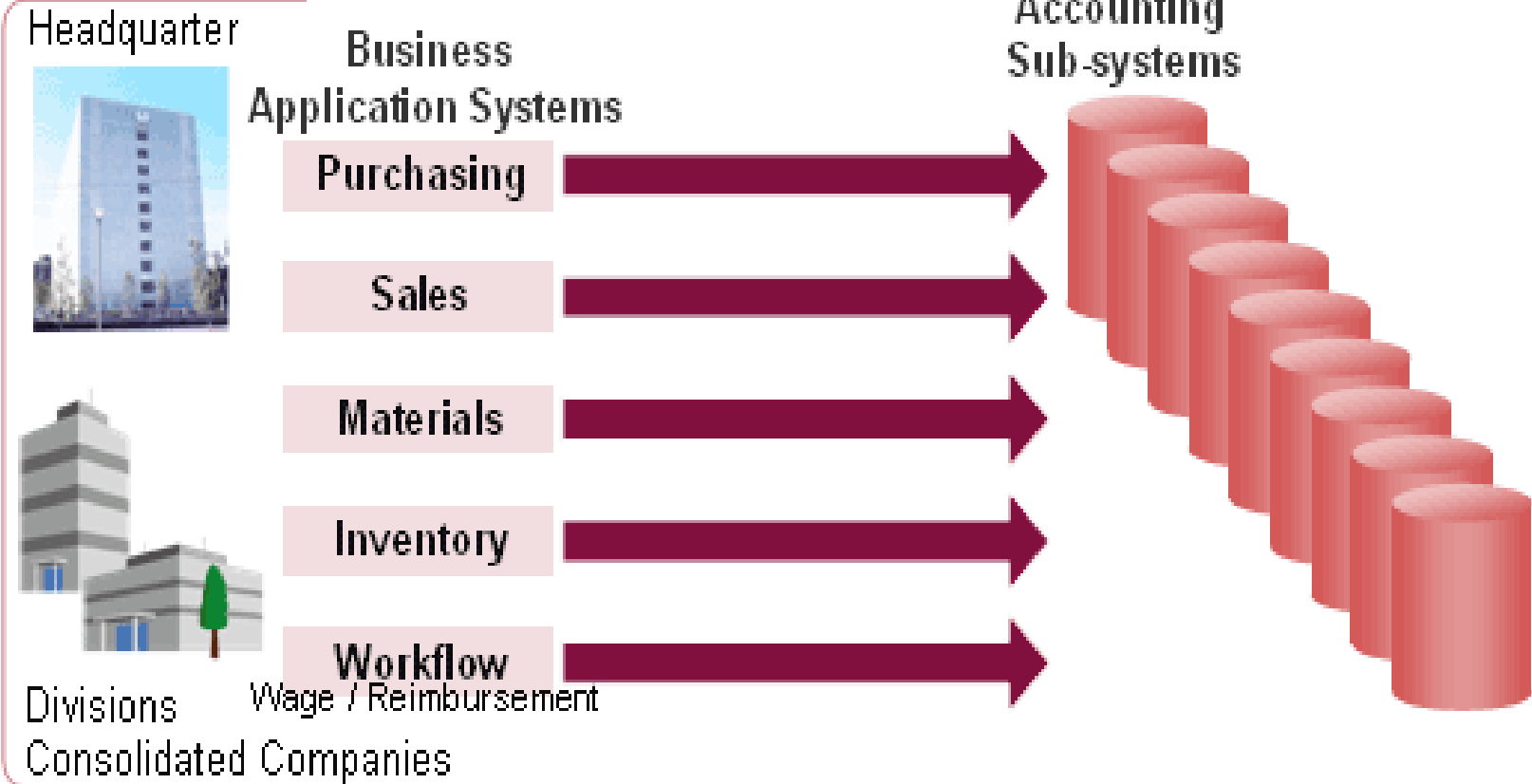
The ROI at Fujitsu

XBRL GL used to provide a standardize layer of information and business rules across some 150+ disparate internal systems

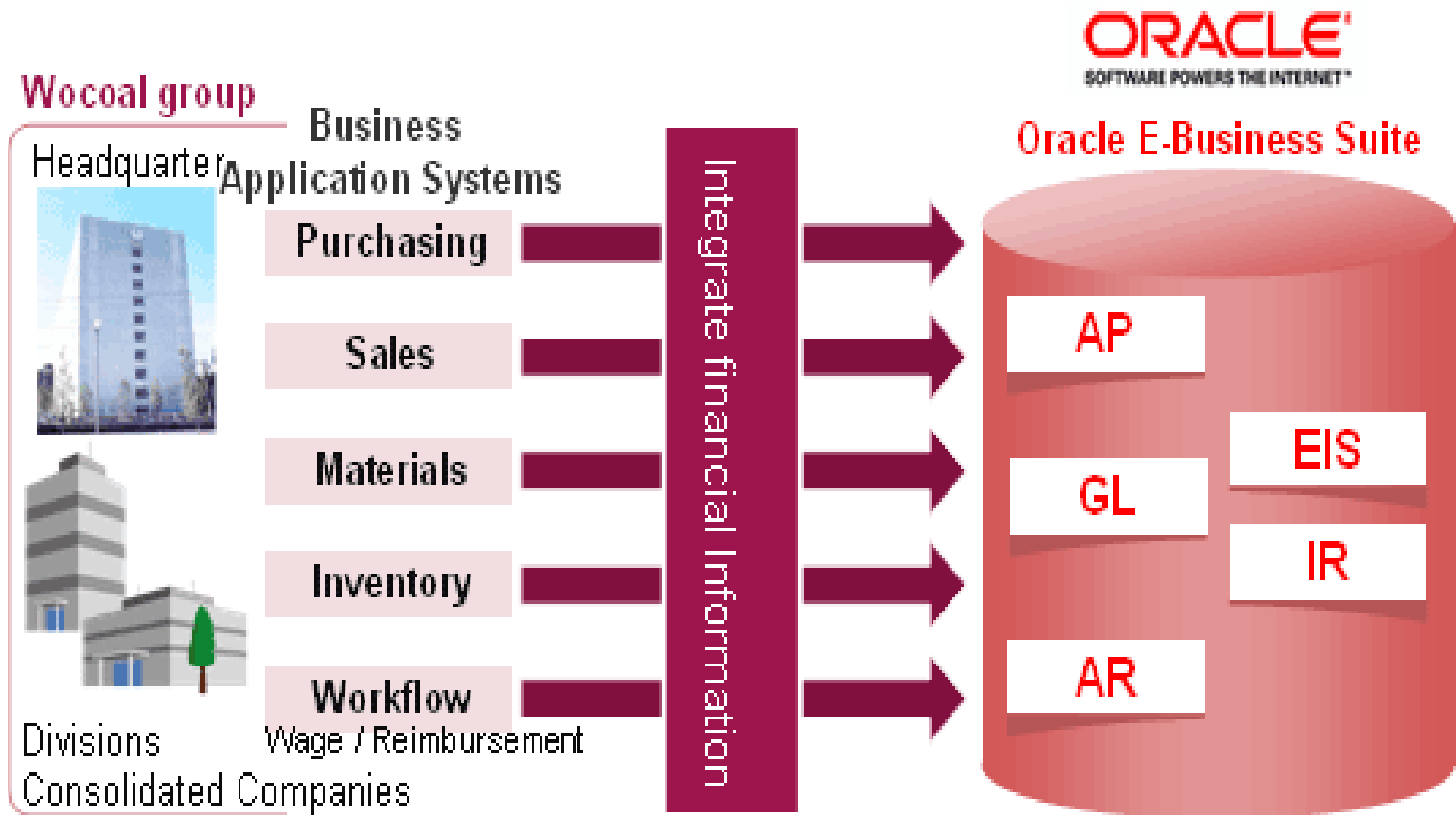
<u>Prior Processes</u>	<u>Enhanced Processes</u>
Manual access to trial balance level data contained across disparate business unit systems	More detailed and automated access to business unit ledger detail enabling better insights for better decisions
Redundant business rules within each of the disparate business unit systems	Centralized management and control of information models and business rules executed across disparate systems
Multiple data uses required additional input, excessive labor cost, poor data quality and timing.	Reduction of indirect costs and enhancements in data quality and availability of relevant information
Process Inflexibility via physical integration of disparate systems w/ 1269 interfaces	Process Agility via standardized interoperability of disparate systems

The Problem at Wacoal...

Wacoal Group



...The Solution at Wacoal



The ROI at Wacoal

XBRL GL used to standardize the general ledgers and sub-ledgers across 32 subsidiary systems

<u>Prior Processes</u>	<u>Enhanced Processes</u>	
Opaque and infrequent information for cash management	Real time cash management	
Delayed closing processes due to manual data exchanges and poor data quality.	Shortens month-end closing time by two days, and improves the quality of managerial reporting.	
Multiple data uses required additional input, excessive labor cost, poor data quality and timing.	Reduction of indirect costs and enhancements in data quality and availability of relevant information	
Manual access of business unit ledgers & sub-ledgers	Automated access of business unit ledgers & sub-ledgers	
Post-merger physical integration of acquired companies systems taking months/years	Post-merger system interoperability via standardized ledgers taking weeks	
Reinvestment to replicate system controls with each system change	Preservation of system controls and investment with each system change	36

Resources

for Internal Process implementations

- [XBRL Global Ledger Taxonomy](#)
- [XBRL Global Ledger Training Materials](#)
- [XBRL Global Ledger Use Cases](#)
- [ERP Mapping Demo](#)
- [ERP Access Demo](#)
- [Altova MapForce Mapping Video](#)

Resources

- **XBRL International** <http://www.xbrl.org>
- **XBRL Mexico** www.xbrl.org.mx
- **XBRL US** <http://www.xbrl.us>
- **US SEC** <http://www.sec.gov>
[XBRL Spotlight page](#)
- **Getting Started with the XBRL Global Ledger** <http://www.iphix.net/resources/howto.htm>
- **IFRS XBRL** <http://www.ifrs.org/XBRL/XBRL.htm>
- **US GAAP XBRL** <http://www.fasb.org/jsp/FASB/Page/SectionPage&cid=1176157088308>



THANK YOU!
November 9, 2010